326 OPINIONS

Lease from E. G. Buchsieb of Columbus, Ohio, for the first floor of the building at 536 Park Street South, Columbus, Ohio, This lease is for a term of ten months, beginning on the first day of March, 1936, and ending on the 31st day of December, 1936, by the terms of which the State will be required to pay \$185.00 per month rental.

You have submitted encumbrance estimates which contain the certificate of the Director of Finance to the effect that funds are available for the payment of rentals for the first two months of the period of each lease.

Finding said leases in proper legal form, I hereby approve them as to form and return them herewith.

Respectfully,

JOHN W. BRICKER,

Attorney General.

5278.

APPROVAL—BONDS OF PAYNE VILLAGE SCHOOL DISTRICT, PAULDING COUNTY, OHIO, \$10,000.00.

COLUMBUS, OHIO, March 21, 1936.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

5279.

DOG AND KENNEL FUND—LIMITED TO FIFTY PERCENT FOR ADMINISTRATION PURPOSES—MAY NOT CONSIDER UNEXPENDED BALANCE OF PREVIOUS YEAR.

SYLLABUS:

The maximum amount which may be expended by a board of county commissioners in any year for administering the law relative to the licensing of dogs is fifty per cent of the gross receipts of the dog and kennel fund for such year as provided in Section 5652-13, General Code, and such board of county commissioners may not consider any unexpended balances in such fund remaining therein from any previous year in computing this maximum amount which may be appropriated for administration expense.